

GRAMBLING STATE UNIVERSITY
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/24/11

Sean M. Bruno
Certified Public Accountants

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Sean M. Bruno
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**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Dr. Frank G. Pogue, President
Grambling State University
Grambling, Louisiana 71245

I have audited the accompanying Schedule of Expenditures of Federal Awards of **Grambling State University (the University)** for the year ended June 30, 2010. The Schedule of Expenditures of Federal Awards is the responsibility of the management of **the University**. My responsibility is to express an opinion on the Schedule of Expenditures of Federal Awards based on my audit. The accompanying Schedule of Expenditures of Federal Awards is not a part of **the University's** component unit financial statements for the year ended June 30, 2010. The component unit financial statements were audited by the State of Louisiana's Legislative Auditor whose report had not been issued as of this report issuance date.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of OMB Circular A-133. Those standards and the provisions of OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the Schedule of Expenditures of Federal Awards are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Expenditures of Federal Awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Expenditures of Federal Awards. I believe that my audit provides a reasonable basis for my opinion.

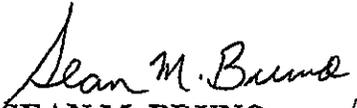
**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)**

Dr. Frank G. Pogue, President
Grambling State University
Grambling, Louisiana 71245
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In my opinion, the accompanying Schedule of Expenditures of Federal Awards of **Grambling State University** presents fairly, in all material respects, the expenditures of federal awards for the year ended June 30, 2010 in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated March 24, 2011 on my consideration of the University's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be considered in assessing the results of my audit.

My audit was performed for the purpose of forming an opinion on the Schedule of Expenditures of Federal Awards taken as a whole. The supplementary data included in this report is presented for the purpose of additional analysis and is not a required part of the Schedule of Expenditures of Federal Awards. Such information has been subjected to the auditing procedures applied in the audit of the Schedule of Expenditures of Federal Awards and, in my opinion is fairly stated in all material respects in relation to the Schedule of Expenditures of Federal Awards taken as a whole.


SEAN M. BRUNO
CERTIFIED PUBLIC ACCOUNTANTS

March 24, 2011

Sean M. Bruno
Certified Public Accountants

GRAMBLING STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2010

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA OR OTHER NUMBER</u>	<u>PASS-THROUGH ENTITY'S NUMBER</u>	<u>ACTIVITY</u>
<u>U.S. Department of Defense</u>			
<i>Research and Development</i>			
<i>Awards from a Pass-Through Entity:</i>			
Through: <u>Clarkson Aerospace Corp</u> Airforce Defense Research Sciences Program	12.800	05-0002-C1	\$ <u>167,131</u>
Total U.S. Department of Defense			<u>167,131</u>
<u>U.S. Department of Justice</u>			
<i>Direct Awards</i>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grant Program	16.580	N/A	<u>18,078</u>
Total U.S. Department of Justice			<u>18,078</u>

The accompanying notes are an integral part of this Schedule.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA OR OTHER NUMBER</u>	<u>NUMBER</u>	<u>PASS-THROUGH ENTITY'S ACTIVITY</u>
<u>National Aeronautics and Space Administration</u>			
<i>Research and Development</i>			
<i>Direct Awards:</i>			
NASA Curriculum Improvement	43. Unknown	N/A	\$ <u>50,986</u>
Total National Aeronautics and Space Administrations			
<u>National Endowment for the Humanities</u>			
<i>Direct Awards</i>			
Promotion of the Humanities--Division of Preservation and Access	45.149	N/A	<u>18,799</u>
Total National Endowment for the Humanities			
			<u>18,799</u>

The accompanying notes are an integral part of this Schedule.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA OR OTHER NUMBER</u>	<u>PASS-THROUGH ENTITY'S NUMBER</u>	<u>ACTIVITY</u>
<u>National Science Foundation</u>			
<u>Research and Development</u>			
<u>Direct Awards</u> Education and Human Resources	47.076	N/A	\$ 391,396
<u>Awards From a Pass-Through Entity</u> Through: <u>University of Alabama-Birmingham</u> Mathematical and Physical Sciences	47.049	ESI-0353440	<u>232,512</u>
Total National Science Foundation			<u>623,908</u>
<u>U.S. Small Business Administration</u>			
<u>Research and Development</u>			
<u>Direct Awards</u> Congressional Earmark	59.Unknown	N/A	<u>53,213</u>
Total U.S. Small Business Administration			<u>53,213</u>

The accompanying notes are an integral part of this Schedule.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA OR OTHER NUMBER</u>	<u>PASS-THROUGH ENTITY'S NUMBER</u>	<u>ACTIVITY</u>
<u>U.S. Department of Energy</u>			
<u>Research and Development</u>			
<u>Direct Awards</u>			
Fossil Energy Research and Development	81.089	N/A	\$ <u>71,127</u>
Total U.S. Department of Energy			
<u>U.S. Department of Education</u>			
<u>Direct Awards</u>			
Higher Education - Institutional Aid	84.031	N/A	4,594,898
Expanding and Strengthening the MSN Program	84.382	N/A	150,664

The accompanying notes are an integral part of this Schedule.

GRAMBLING STATE UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
 FOR THE YEAR ENDED JUNE 30, 2010

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA OR OTHER NUMBER</u>	<u>PASS-THROUGH ENTITY'S NUMBER</u>	<u>ACTIVITY</u>
<i>Trio Cluster</i>			
<i>Direct Awards</i>			
TRIO-Student Support Services	84.042	N/A	\$ 401,713
TRIO-Upward Bound	84.047A	N/A	<u>(40)</u>
Subtotal - Trio Cluster			<u>401,673</u>
<i>Student Financial Assistance Cluster</i>			
<i>Direct Awards</i>			
Federal Supplemental Educational Opportunity Grants	84.007	N/A	576,675
Federal Family Education Loans	84.032	N/A	40,357,752
Federal Work-Study Program	84.033	N/A	849,065
Federal PELL Grant Program	84.063	N/A	14,870,884
Academic Competitiveness Grants	84.375	N/A	123,283
National Science and Mathematics Access to Retain Talent Grants	84.376	N/A	84,468
Teacher Education Assistance for College and Higher Education Grants	84.379	N/A	<u>41,500</u>
Subtotal - Student Financial Assistance Cluster			<u>56,903,627</u>
Total U.S. Department of Education			<u>62,050,862</u>

The accompanying notes are an integral part of this Schedule.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA OR OTHER NUMBER</u>	<u>PASS-THROUGH ENTITY'S NUMBER</u>	<u>ACTIVITY</u>
<u>U.S. Department of Health and Human Services</u>			
<u>Direct Awards</u>			
Mental Health National Research Service Awards for Research Training	93.282	N/A	\$ 4,070
Biomedical Research and Research Training	93.859	N/A	472,844
<u>Awards from a Pass-Through Entity</u>			
Through: <u>International Resource Group Limited</u> HIV Prevention Programs for Women	93.015	942289908	11,615
Through: <u>Morehouse School of Medicine</u> Substance Abuse and Mental Health Services Project of Regional and National Significance	93.243	T1-17165	4,048
Through: <u>Meharry Medical School</u> Substance Abuse and Mental Health Services Project of Regional and National Significance	93.243	T1-17165	<u>3,473</u>
Total U.S. Department of Health and Human Services			<u>496,050</u>

The accompanying notes are an integral part of this Schedule.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA OR OTHER NUMBER</u>	<u>PASS-THROUGH ENTITY'S NUMBER</u>	<u>ACTIVITY</u>
<u>U.S. Corporation for National and Community Service</u>			
<i>Awards from a Pass-Through Entity</i>			
Through: <u>Morehouse School of Medicine</u>			
Learn and Serve America - Higher Education	94.005	05-02638	\$ <u>10,838</u>
Total U.S. Corporation for National and Community Service			
			\$ <u>63,560,992</u>

The accompanying notes are an integral part of this Schedule.

GRAMBLING STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - GENERAL:

Grambling State University (the University) located in Grambling, Louisiana is an institution of higher education founded in 1901.

The University is a multi-purpose state supported co-education institution with degree-granting academic units which include the following:

- College of Business;
- College of Education;
- School of Social Work;
- School of Nursing;
- College of Science Technology; and
- College of Liberal Arts.

As defined by Government Accounting Standards Board Statement Number 14, **the University** is a component unit of the State of Louisiana (the Financial Reporting Entity) within the executive branch of government and is governed by the Board of Supervisors for the University of Louisiana System.

The University has an enrollment of approximately 5,687 students and is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools.

Grambling State University is the recipient of various Federal grants, subgrants and awards from the U.S. Department of Education, the U.S. Department of Health and Human Services, the State of Louisiana and other agencies to assist in achieving a higher level of learning for its student body. Total direct federal and federal awards passed through other agencies amounted to more than \$63,560,992 for the fiscal year July 1, 2009 through June 30, 2010. Included in this amount is funding for the Student Financial Aid Program Cluster which totaled \$56,903,627 and includes loans to students under the Federal Family Education Loan Program which totals \$40,357,752.

GRAMBLING STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

NOTE 1 - GENERAL, CONTINUED:

Student Financial Aid

Grambling State University was approved during January 1959 by the then Office of Education for participation in the Student Financial Aid Programs. These programs include the Federal Nursing Student Loan Program, Federal Work Study Program (FWS), Federal Supplemental Education Opportunity Grant Program (FSEOG), Federal PELL Grant and the Federal Family Education Student Loan Program (FFEL). Listed below is a brief description of the Student Aid Programs administered by **the University**.

o Nursing Student Loan Program (NSL)

The University entered into an agreement with the U.S. Department of Health and Human Services to establish a Nursing Student Loan Program. The records of the institution indicate that loans aggregating \$364,849 have been made to students. **The University's** participation in the Nursing Student Loan Program was terminated due to the high default rate.

GRAMBLING STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

NOTE 1 - GENERAL, CONTINUED:

o Federal Work-Study Program (FWS)

The University established the FWS Program pursuant to Title IV, Part C of the Higher Education Act of 1965, as amended. During the year ended June 30, 2010, federal expenditures totaled \$849,065, of which \$40,432 was for administrative costs and \$808,633 for wages.

The University elected and received approval from the U.S. Department of Education to waive the institutional matching requirement for the Federal Work Study program's approved funding level for the fiscal year ended June 30, 2010. **The University** was entitled to this waiver because of its participation in the Strengthening Historically Black Colleges Title III Program.

o FSEOG Program

The FSEOG Program was established at **the University** in 1965 under Title IV, Part A of the Higher Education Act of 1965, as amended. During the year ended June 30, 2010, federal expenditures totaled \$576,675, of which \$27,461 was for administrative costs and \$549,214 for direct awards to students.

The University received approval from the U.S. Department of Education to waive the institutional matching requirement for the FSEOG program.

o Federal PELL Grant Program

The Institution entered into an agreement with the Office of Education to participate in the Federal PELL Grant Program. This program provides eligible students with a foundation of financial aid to help defray the costs of post secondary education. During the year \$14,870,884 was expended for Federal PELL Grant awards to full-time and part-time students. **The University** received an administrative cost reimbursement of \$16,530.

GRAMBLING STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

NOTE 1 - GENERAL, CONTINUED:

o Federal Family Education Loan Program

The Federal Family Education Loan Program enables eligible undergraduate students to borrow directly from a bank or other lending institution. During the current year, approximately \$40,357,752 was disbursed to students under the Federal Family Education Loan Program. The Federal Family Education Loan Program's Cohort default rate is 15.2 percent.

The Student Financial Aid programs are administered by the University's Financial Aid Department. All accounting for the Student Financial Aid programs is performed by the University's Accounting Department. Accounting is under the control of the Vice-President for Finance, and Financial Aid reports to the Vice-President for Enrollment Management and Academic Services.

NOTE 2 - BASIS OF PRESENTATION AND ACCOUNTING:

The information in the Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

GRAMBLING STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

NOTE 2 - BASIS OF PRESENTATION AND ACCOUNTING, CONTINUED:

The purpose of the Schedule of Expenditures of Federal Awards is to present a summary of those activities of **Grambling State University** for the year ended June 30, 2010 which have been financed principally by the U. S. Government (federal awards). For purposes of the Schedule, federal awards include all Federal assistance and procurement relationships entered into directly between **the University** and the federal government and sub-awards from non-federal organizations made under federally sponsored agreements. *Because the Schedule presents only a selected portion of the activities of **the University**, it is not intended to and does not present either the financial position, changes in net assets or the current fund's revenues, expenditures, and other changes of **the University**.*

The Schedule of Expenditures of Federal Awards is presented on the modified accrual basis. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

GRAMBLING STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

NOTE 3 - PROGRAM ORGANIZATION AND FINANCING-
(NURSING STUDENT LOAN PROGRAMS):

The Nursing Student Loan Program is operated by **the University** under an agreement with the Department of Health and Human Services. The accounts of the program are included among the Loan Funds of **the University**.

The University did not make any loans to students for the year ended June 30, 2010.

The program was financed by contributions from the U.S. Department of Health and Human Services, which were matched, at a ratio of one-to-nine by contributions from **the University**. However, during the year ended June 30, 1997, **the University** was notified by the Department of Health and Human Services that the program was terminated due to the high default rate. The contributions made to the program, repayments to the federal government and loans receivables are as follows:

Analysis of Nursing Student Loan Contributions

<u>Funding Source</u>	<u>Period from Inception to June 30, 2010</u>	<u>For the Year Ended June 30, 2010</u>
Federal	\$ 318,176	\$ -0-
University	<u>35,353</u>	<u>-0-</u>
Total	\$ <u>353,529</u>	\$ <u>-0-</u>

Analysis of Repayments

Funding Source

Federal	\$ 292,580	\$ -0-
University	<u>7,835</u>	<u>-0-</u>
Total	\$ <u>300,415</u>	\$ <u>-0-</u>

GRAMBLING STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

NOTE 3 - PROGRAM ORGANIZATION AND FINANCING-
(NURSING STUDENT LOAN PROGRAMS), CONTINUED:

Analysis of Nursing Student Loan Receivable

	Period from Inception to <u>June 30, 2010</u>	For the Year Ended <u>June 30, 2010</u>
Balance, beginning of period/year	\$ -0-	\$ 1,438
Funds advanced/adjustments	<u>364,849</u>	<u>-0-</u>
Total	<u>364,849</u>	<u>1,438</u>
Less: Collections	261,337	315
Adjustments	24	-0-
Cancellations	2,128	-0-
Allowance for bad debts	<u>100,237</u>	<u>-0-</u>
Total credits	<u>363,726</u>	<u>315</u>
Balance, June 30, 2010	<u>\$ 1,123</u>	<u>\$ 1,123</u>

NOTE 4 - DEPARTMENT OF EDUCATION LOAN:

The University of Louisiana System Board of Trustees has signed a loan agreement, on behalf of the **University**, with the U.S. Secretary of Education in the amount of \$3,500,000. These funds are to be used for financing the construction of four new dormitories pursuant to Title IV of the Housing Act of 1950. The loan shall bear interest at the rate of 3% per annum on the unpaid balance. The principal and interest shall be payable in semi-annual installments of \$88,877 over a term of 30 years.

GRAMBLING STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

NOTE 4 - DEPARTMENT OF EDUCATION LOAN, CONTINUED:

As of June 30, 2010, the outstanding loan balance totaled \$1,961,303. Principal payments totaling \$116,292 were made during the year. This balance is disclosed in the Schedule of Disclosures for Federally Assisted Loans.

NOTE 5 - SUPPLEMENTARY FINANCIAL INFORMATION:

The Schedule of Disclosures for Federally Assisted Loans summarizes the amount of loans made or disbursed during the year for the Federal Family Education Student Loan Program, College Housing Facilities Loans, the Nursing Student Loan Programs and the U.S. Department of Education. Additionally, the Schedule summarizes the amount of principal and interest cancelled (military and teacher) for the National Defense/Perkins Loan Program.

The Schedule of Fixed Price Contracts summarizes the total amount of revenues received under fixed-price contracts.

The Schedule of Secondary Sub-recipients of Major Federal Programs represents disbursements of major program funds to non-state of Louisiana sub-recipients.

The Schedule of State Agency/University Sub-recipients of Federal programs represents disbursements of federal funds to State of Louisiana agencies.

The Schedule of Inter-Agency Expenditures of Federal Awards summarizes federal expenditures financed by the State of Louisiana with funds received from the federal government.

GRAMBLING STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

NOTE 6 - CONTINGENCIES:

Participation in Grant Programs

The University administers and participates in certain federal and state programs as disclosed in the Schedule of Expenditures of Federal Awards. In connection with the administration and operations of these grants, **the University** is to expend grant funds and allocations in accordance with program guidelines and regulations. However, should **the University** have operated/administered the programs and/or grants in a manner which would be in non-compliance with the guidelines and regulations, **the University** may be required by the funding sources to repay some portion or all of the grant award.

NOTE 7 - MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS:

Grambling State University's major federal financial assistance programs for the year ended June 30, 2010 were determined on a State level based upon program activity. Such programs are the Student Financial Assistance Cluster, the Workforce Investment Act Grant, the Research and Development Cluster, Foster Care Title IV-E, Disaster Grants-Public Assistance (Presidentially Declared Disasters), and State Fiscal Stabilization Fund-Education State Grants, Recovery Act.

SUPPLEMENTARY DATA

SCHEDULE I

GRAMBLING STATE UNIVERSITY
SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
FOR THE YEAR ENDED JUNE 30, 2010

<u>Program Name/Title</u>	<u>Federal CFDA NO.</u>	<u>Loans Made or Disbursed During Year</u>	<u>Outstanding Loan Balance</u>	<u>Principal and Interest Cancelled</u>
Federal Family Education Loan Program	84.032	<u>\$40,357,752</u>	N/A	N/A
Perkins Loan Program	84.038	<u>\$ -0-</u>	<u>\$ -0-</u>	N/A
Nursing Student Loan Program	93.364	<u>\$ -0-</u>	<u>\$ 672</u>	N/A
College Housing and Other Facilities Loans	84.142	N/A	<u>\$ -0-</u>	N/A
U.S. Department of Education - Housing Act of 1950	N/A	N/A	<u>\$ 1,961,303</u>	N/A

See the Independent Auditors' Report on Supplementary Information.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FIXED PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 2010

<u>Program Name</u>	<u>CFDA No.</u>	<u>Grantor</u>	<u>Period</u>	<u>Revenues</u>
(1)	(1)	(1)	(1)	(1)

- (1) Grambling State University did not receive any revenues under the terms of fixed-priced contracts during the year ended June 30, 2010.

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE III

GRAMBLING STATE UNIVERSITY
SCHEDULE OF SECONDARY SUB-RECIPIENTS
OF MAJOR FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2010

<u>Federal Grantor</u>	<u>CFDA or Other Number</u>	<u>Program Name</u>	<u>Activity</u>	<u>Secondary Sub-recipient</u>
(1)	(1)	(1)	(1)	(1)

(1) Grambling State University did not disburse any funds to secondary sub-recipients of major federal programs during the year ended June 30, 2010.

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE IV

GRAMBLING STATE UNIVERSITY
SCHEDULE OF STATE AGENCY/UNIVERSITY SUB-RECIPIENTS
FOR FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2010

<u>Federal Grantor</u>	<u>CFDA or Other Number</u>	<u>Program Name</u>	<u>Activity</u>	<u>Secondary Sub-recipient</u>
U.S. Department of Energy	81.089	Fossil Energy Research and Development	\$ 14,214	Louisiana Tech
National Aeronautics and Space Administration	43.unknown	CIPAIR Curriculum Improvement	<u>6,000</u>	Southern University at Shreveport
	Total		\$ <u>20,214</u>	

See the Independent Auditors' Report on Supplementary Information.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF INTER-AGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

FEDERAL GRANTOR/ PROGRAM NAME	FEDERAL CFDA OR OTHER NUMBER	PRIMARY STATE AGENCY	CURRENT YEAR EXPENDITURES
U.S. Department of Defense-			
Basic and Applied Scientific Research	12.300	Louisiana State University	\$ 25,951
Basic and Applied Scientific Research	12.300	Louisiana Tech University	1,170
U.S. Department of Labor-			
Workforce Investment Act/Youth Activities	17.259	Coordinating and Development Co.	144,878
National Aeronautics and Space Administration-			
Aeronautics	43.002	Louisiana Tech University	625
National Science Foundation-			
Mathematical and Physical Sciences	47.049	Louisiana Tech University	15,702
Mathematical and Physical Sciences	47.049	Louisiana Board of Regents	79,782
Education and Human Resources	47.076	Louisiana Board of Regents	76,234
U.S. Department of Energy			
Office of Science Financial Assistance Program	81.049	Louisiana State University	10,125

See the Independent Auditors' Report on Supplementary Information.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF INTER-AGENCY EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

FEDERAL GRANTOR/ PROGRAM NAME	FEDERAL CFDA OR OTHER NUMBER	PRIMARY STATE AGENCY	CURRENT YEAR EXPENDITURES
U.S. Department of Education			
Adult Education - State Grants	84.002	Louisiana Dept. of Education	\$ 49,007
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	Louisiana Board of Regents	107,727
Teacher Quality Partnership Grants	84.336	Louisiana Board of Regents	5,854
State Fiscal Stabilization Fund - Education State Grants Recovery Act	84.394	University of Louisiana System	3,459,163
U.S. Department of Health and Human Services			
Foster Care Title IV-E	93.658	Louisiana Board of Regents	76,641
Foster Care Title IV-E	93.658	Louisiana Dept. of Social Services	230
Foster Care Title IV-E	93.658	Northwestern State University	116,824
Foster Care Title IV-E	93.658	Louisiana State University	685
Corporation for National and Community Service			
Learn and Serve America	94.005	University of Louisiana System	24,461
U.S. Department of Homeland Security			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Governor's Office of Homeland Security and Emergency Preparedness	<u>53,904</u>
Total			<u>\$ 4,248,963</u>

See the Independent Auditors' Report on Supplementary Information.

Sean M. Bruno
Certified Public Accountants

Member
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Dr. Frank G. Pogue, President
Grambling State University
Grambling, Louisiana 71245

I have audited the Schedule of Expenditures of Federal Awards of **Grambling State University (the University)** as of and for the year ended June 30, 2010, and have issued my report thereon dated March 24, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The component unit financial statements were audited by the State of Louisiana's Legislative Auditor whose report had not been issued as of this report issuance date.

Internal Control Over Financial Reporting

In planning and performing my audit, except for the functions performed at **the University's** Service Bureau in connection with processing transactions for the NDSL/Perkins program and Nursing Student Loan Program, I considered **the University's** internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the Schedule of Expenditures of Federal Awards, but not for the purpose of expressing an opinion on the effectiveness of **the University's** internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of **the University's** internal control over financial reporting.

INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)

Internal Control Over Financial Reporting, Continued

For the information system internal control categories at the Service Bureau, another accountant performed procedures to obtain reasonable assurance about whether (1) the description of controls related to the System III Loan Servicing System application of Campus Partners' present fairly, in all material respects, the aspects of Campus Partners' controls that may be relevant to a user organization's internal control structure as it relates to an audit of the financial statements, (2) the controls included in the description were suitably designed to achieve the control objectives specified in the description, if those controls were complied with satisfactorily, and (3) such controls had been placed in operation as of June 30, 2010. The other accountants' report has been furnished to us as of my report issuance date in which an unqualified opinion was expressed regarding the previous noted controls.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, I identified a certain deficiency in internal control over financial reporting that I consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiency described in the Schedule of Findings and Questioned Costs at finding 2010-01 to be a material weakness.

INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

(CONTINUED)

Internal Control Over Financial Reporting, Continued

Also, I noted that other accountants for the Service Bureau expressed an unqualified opinion on specific controls tested.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's Schedule of Expenditures of Federal Awards is free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of Schedule of Expenditures of Federal Awards amounts.

However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests of compliance disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

The University's response to the findings identified in my audit are described in the accompanying Schedule of Findings and Questioned Costs. I did not audit the University's response and, accordingly, I express no opinion on it.

INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

(CONTINUED)

This report is intended for the information and use of the President, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.



SEAN M. BRUNO
CERTIFIED PUBLIC ACCOUNTANTS

March 24, 2011

Sean M. Bruno
Certified Public Accountants

Member
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Dr. Frank G. Pogue, President
Grambling State University
Grambling, Louisiana 71245

Compliance

I have audited the compliance of **Grambling State University (the University)** with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The component unit financial statements were audited by the State of Louisiana's Legislative Auditor whose report had not been issued as of my report issuance date. **The University's** major federal programs are identified in the summary of independent auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of **the University's** management. My responsibility is to express an opinion on **the University's** compliance based on my audit.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **the University's** compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on **the University's** compliance with those requirements.

In my opinion, **the University** complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. However, the results of my auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2010-01 through 2010-04.

I did not audit **the University's** compliance with certain regulations governing the processing of student loans for the Nursing Student Loan Programs as set forth therein relative to participation in the Federal Student Financial Assistance Program. Those administrative requirements govern functions performed by the Service Bureau. Since I did not apply auditing procedures to satisfy myself regarding compliance with those requirements, the scope of my work was not sufficient to enable us to express, and I do not express, an opinion on compliance with those requirements.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)

The Service Bureau's compliance assertions with respect to its servicing of the Nursing Student Loan Programs for **the University** was examined by another accountant, whose report was furnished to me as of my report issuance date. Based on my review of the other accountants' report, I have determined that all of the compliance requirements included in the OMB Circular A-133 Compliance Supplement that are applicable to the programs in which **the University** participates are addressed in either my report or the report of the other accountant. The independent accountant indicated that no findings or questioned costs were noted as a result of the compliance attestation examination on the service bureau.

Internal Control Over Compliance

The management of **the University** is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, except for the functions performed at **the University's** Service Bureau in connection with processing transactions for the Nursing Student Loan Programs, I considered **the University's** internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing my opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of **the University's** internal control over compliance.

For the internal control over compliance categories at the Service Bureau, another accountant examined management's assertions with respect to establishing internal control systems that assured compliance with reporting, Nursing Student Loan collections and due diligence, and servicer eligibility. The other accountants' report has been furnished to me as of my report issuance date.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)

Internal Control Over Compliance, Continued

My consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, I identified certain deficiencies in internal control over compliance that I consider to material weaknesses.

A deficiency in the University's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2010-01 and 2010-02 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2010-03 and 2010-04 to be significant deficiencies.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)

The University's response to the findings identified in my audit are described in the accompanying Schedule of Findings and Questioned Costs. I did not audit The University's response and, accordingly, I express no opinion on it.

Also, I noted that other accountants for the Service Bureau indicated that there were no findings or questioned costs noted during the current year's attestation examination.

This report is intended solely for the information and use of the President, management, federal awarding agencies and pass-through entities, and the legislative auditors' office and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.



SEAN M. BRUNO
CERTIFIED PUBLIC ACCOUNTANTS

March 24, 2011

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE I - Summary of the Independent Auditors' Results

- | | |
|--|---------------------------|
| 1. Type of report issued on the Schedule of Expenditures of Federal Awards: | <u>Unqualified</u> |
| 2. Did the audit disclose any material weaknesses in internal control over financial reporting? | <u>Yes</u> |
| 3. Did the audit disclose any significant deficiencies in internal control over financial reporting? | <u>No</u> |
| 4. Did the audit disclose any non-compliance which is material to the financial statements of the organization? | <u>No</u> |
| 5. Did the audit disclose any material weaknesses in internal control over major federal programs? | <u>Yes</u> |
| 6. Did the audit disclose any significant deficiencies in internal control over major programs? | <u>No</u> |
| 7. Type of report issued on compliance for major programs: | <u>Unqualified</u> |
| 8. Did the audit disclose any audit findings which the independent auditors are required to report under OMB Circular A-133, Section 510(a)? | <u>Yes</u> |

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE I - Summary of the Independent Auditors' Results, Continued

9. The following is an identification of major programs:

<u>CFDA Number</u>	<u>Federal Program</u>
Various	Student Financial Aid Cluster
Various	Research and Development Cluster
17.259	Workforce Investment Act Youth Activities
84.394	State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act
93.658	Foster Care Title IV-E
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

10. The dollar threshold used to distinguish between Type A and Type B Programs, as described in OMB Circular A-133, Section 520(b) is as follows:

<u>Program</u>	<u>Amount</u>
Type A	Major Programs are determined on a State level by the Legislative Auditor's Office.

11. Did the auditee qualify as a low-risk auditee under OMB Circular A-133, Section 530: No

12. Were management letter comments issued: No

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE II - Financial Statement Findings

Audit Finding Reference Number

2010-01 - Grant Management Procedures

Federal Program And Specific Federal Award Identification

CFDA Number and Title

84.007 Federal Supplemental Educational Opportunity Program
84.033 Federal Work Study
84.032 Federal Family Education Loans
84.063 Federal Pell Grant Program
84.375 Academic Competitiveness Grants
84.376 National Science and Mathematics Access to Retain Talent (SMART) Grants
93.658 Foster Care Title IV-E
17.259 Work Force Investment Act – Youth Activities
12.800 Air Force Defense Research Sciences Program
93.859 Biomedical Research Training

Federal Award Year

June 30, 2010

Federal Agency

U.S. Dept. of Education
U.S. Dept. of Health and Human Services
U.S. Dept. of Labor
U.S. Dept. of Defense
U.S. Dept. of Health and Human Services

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE II - Financial Statement Findings, Continued

Audit Finding Reference Number

2010-01 - Grant Management Procedures, Continued

Conditions and Perspectives

As note in prior year's audit, there was little or no oversight over the staff of the Office of Grants and Contracts. This resulted in indirect costs not being calculated and properly recorded in the general ledger, funds not being drawn down timely, and the matching requirement not being properly documented. As a result, **the University** has not established and maintained effective internal controls over financial reporting.

Criteria

Effective control and accountability must be maintained for all grants. Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable federal compliance requirements, and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.

Cause

The office of grants and contracts did not have a Director for a portion of the year, and staff did not receive any training during the year.

Effect

The University might not comply with significant grant conditions resulting in large amounts of grants funds being required to be returned to granting agencies. As an example of this lack of effective oversight, my audit determined that supporting documentation could not be located, indirect costs were not properly monitored, and matching was not either documented or not adhered to.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE II - Financial Statement Findings, Continued

Audit Finding Reference Number

2010-01 - Grant Management Procedures, Continued

Recommendation

I recommend the University follow appropriate internal controls over its grants administration related to compliance in order to ensure that there is no greater than a remote chance of noncompliance with grants. Such controls should ensure that grants administration personnel are appropriately trained and grants records and reports are subjected to appropriate review procedures.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE III - Federal Award Findings and Questioned Costs

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2010-01 - Grant Management Procedures

See finding 2010-01 in Section II

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE III - Federal Award Findings and Questioned Costs, Continued

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE,
CONTINUED

Audit Finding Reference Number

2010-02 - Return of Title IV Funds

Federal Program and Specific Federal Award identification

CFDA Title and Number

84.063 Federal PELL Grant Program
84.032 Federal Family Education Loans (FFEL)

Federal Award Year

June 30, 2010

Federal Agencies

U. S. Department of Education

Pass-Through Entity

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Section (N) (4) specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of Title IV aid earned by the student as of the withdrawal date. The difference between any amounts earned that is less than the amount disbursed must be returned to the Title IV program within the prescribed time frame.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE III - Federal Award Findings and Questioned Costs, Continued

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE,
CONTINUED

Audit Finding Reference Number

2010-02 - Return of Title IV Funds, Continued

Condition and Perspective

During my audit, I identified three hundred and sixty-five (365) students who failed to earn a passing grade in any of their classes. Of that amount, I selected nineteen (19) students for testing noting that eight (8) of the nineteen (19) students had return of Title IV funds calculations that were prepared using incorrect dates based on a review of supporting documentation. The aforementioned condition resulted in calculations either not being prepared properly or not being prepared at all.

Cause

The University failed to adhere to established procedures in processing certain refunds.

Questioned Costs

For purposes of this condition, I have not been able to determine the amount of questioned costs, as management has not prepared the calculation.

Effect

The University has not complied with Title IV regulations that specify if a student withdraws from school within a certain time frame a refund must be processed, calculated properly and remitted to the Title IV program in accordance with established time frames.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE III - Federal Award Findings and Questioned Costs, Continued

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE,
CONTINUED

Audit Finding Reference Number

2010-02 - Return of Title IV Funds, Continued

Recommendation

I recommend that management immediately make the necessary determination as to whether or not the students unofficially withdrew from **the University**, prepare the Return of Title IV Funds calculation, and return the funds to the Department of Education.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE III - Federal Award Findings and Questioned Costs, Continued

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE,
CONTINUED

Audit Finding Reference Number

2010-03 - Matching

Federal Program and Specific Federal Award Identification

CDFA Number and Title

17.259 Workforce Investment Act - Youth Activities

93.658 Foster Care Title IV-E

Federal Award Year

June 30, 2010

Federal Agencies

U. S. Department of Labor

U. S. Department of Health and Human Services

Pass-Through Entity

Coordinating and Development Co.

Northwestern State University

Criteria

OMB Circular A-133 Compliance Supplement Part 3, Section G stipulates that a non-federal entity must provide matching or cost sharing of a specified amount or percentage as provided in the contract or grant agreement with the federal government.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE III - Federal Award Findings and Questioned Costs, Continued

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE,
CONTINUED

Audit Finding Reference Number

2010-03 - Matching, Continued

Conditions and Perspectives

I noted during my audit that grant personnel failed to properly document the match that is required by the Foster Care Title IV-E and the Workforce Investment Act - Youth Activities program.

Cause

The Office of Grants and Contracts did not have procedures in place that require grant personnel to ensure that all compliance requirements are met during the year and properly documented.

Questioned Costs

For the purpose of this finding, I have not questioned any costs.

Effect

Non-compliance with federal requirements on providing the required match of grant fund expenditures.

Recommendation

I recommend that grant personnel properly provide the oversight needed to ensure that the matching requirement is complied with and properly documented.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE III - Federal Award Findings and Questioned Costs, Continued

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE,
CONTINUED

Audit Finding Reference Number

2010-04 - Allowable Cost

Federal Program and Specific Federal Award Identification

CDEFA Number and Title

12.800 Air Force Defense Research Sciences Program
93.658 Foster Care – Title IV-E
93.859 Biomedical Research Training

Federal Award Year

June 30, 2010

Federal Agency

U.S. Department of Defense
U.S. Department of Health and Human Services

Pass-Through Entity

Clarkson Aerospace Corporation
Not Applicable
Northwestern State University of Louisiana

Criteria

OMB Circular A-133 Compliance Supplement Part 3, Section B stipulates that indirect costs must conform with the limitations or exclusions set forth in the circulars, Federal laws, state or local laws, sponsored agreements or other governing regulations as to types or amounts of costs items.

GRAMBLING STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2010

SCHEDULE III - Federal Award Findings and Questioned Costs, Continued

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE,
CONTINUED

Audit Finding Reference Number

2010-04 - Allowable Cost, Continued

Conditions and Perspectives

As a result of the deficient grant management procedures, indirect costs were not properly calculated, billed, or recorded in the general ledger. There was no review process in place to ensure that indirect costs be properly calculated, billed and recorded on a timely basis.

Cause

Grant personnel failed to follow established procedures which requires indirect costs charged to grant programs to be reconciled on a monthly basis to amounts allowed per grant agreements.

Questioned Costs

For the purpose of this finding, I have not questioned any costs.

Effect

Non-compliance with applicable federal rules and regulations.

Recommendation

I recommend that grant personnel follow prescribed procedures which require indirect costs charged to grant programs to be reconciled and reviewed by management on a monthly basis.

CORRECTIVE ACTION PLAN



Office of the President

February 15, 2011

Sean M. Bruno, CPAs
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2010-01 – Grant Management Procedures – Management Response

Management concurs that effective control and accountability must be maintained for all grants. We further agree that management must provide adequate oversight of day-to-day operations of its grant and sub-grant supported activities through timely monitoring and cash management, accurate financial accounting and reporting, general ledger reconciliation, and accurate records that contain complete support documentation. The corrective actions being administered are as follows:

- In an effort to strengthen the fiscal management and accounting procedures in the Grants Administration Office, the University hired an Assistant Controller/Director of Grants Administration on September 1, 2010. This person will oversee the Grants Administration operations and ensure that the University complies with all federal and state regulations as well as the University's policies.
- One additional Grant Accountant has been identified and will be hired to help with the workload.
- Continuous professional development and training will be identified by the Assistant Controller/Director of Grants Administration and will be provided to the Grants Administration staff.

Our anticipated completion date is March 31, 2011.

If you have further questions, please call my primary contact, Mr. Leon Sanders, Interim Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jj



Office of the President

February 15, 2011

Sean M. Bruno, CPAs
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2010-02 – Return of Title IV Funds – Management Response

Management concurs that the University must have internal controls in place to determine the accurate amount of Title IV aid earned by a student as of their withdrawal date, and must return the unearned aid to the Title IV program within the prescribed time frame. The corrective actions being administered are as follows:

- In January 2011, the Interim Provost and Vice President for Academic Affairs, Interim Vice President for Finance and Administration, Registrar, Controller, and representatives from the Office of Student Financial Aid met to discuss the issue of faculty taking class attendance.
- The Registrar agreed to seek ways to identify a different grade code for earned and unearned grades of "F".
- A preliminary unofficial withdrawal report will be generated and reviewed by the Provost or her designee to ensure accurate information is provided.
- The final unofficial withdrawal report will be printed and used by Student Accounts Receivable to calculate the Return of Title IV Funds.
- The calculated amounts will be submitted to the Office of Student Financial Aid and the funds will be returned to the Title IV programs within the prescribed time frame by the Financial Aid Office.

Our anticipated completion date is April 30, 2011.

If you have further questions, please call my primary contact, Mr. Leon Sanders, Interim Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jj



Office of the President

February 15, 2011

Sean M. Bruno, CPAs
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2010-03 – Matching – Management Response

Management concurs that the University must comply with federal requirements on providing committed match of grant fund expenditures. The Office of Grants Administration will review matching or cost share documents for accuracy and timeliness. The corrective actions being administered are as follows:

- Faculty time and effort reports were corrected for the two sponsored grants (Foster Care Title IV-E and the Workforce Investment Act-Youth Activities).
- The Office of Grants Administration will require faculty to submit their time and effort reports at the end of each semester, and will ensure that they are signed and certified by employee, and approved by their supervisor, and if appropriate, Dean or Provost (Designee).
- Financial reports and invoices will include matching or cost share contribution and proper supporting documentation.
- One additional Grant Accountant has been identified and will be hired to help with the workload.

Our anticipated completion date is March 31, 2011.

If you have further questions, please call my primary contact, Mr. Leon Sanders, Interim Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jj



Office of the President

February 15, 2011

Sean M. Bruno, CPAs
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2010-04 – Allowable Cost – Management Response

Management concurs that the University must comply with federal, state, or local laws, sponsored agreements or other governing regulations applicable to cost principles requirements. The corrective actions being administered are as follows:

- The Assistant Controller/Director of Grants Administration will make certain that the Grants Administration personnel are knowledgeable of the federal government's cost principles as outlined in the Office of Management and Budget (OBM) Circular A-21 Cost Principles. This circular provides administrative guidelines for treatment of allowable cost (direct and indirect) categories.
- Internal controls have been strengthened to include monthly review by the Grants Administration staff, and automation of some accounting processes, such as indirect cost calculations, general ledger postings, timely and accurate billings, and recording of necessary corrections immediately.
- The Assistant Controller/Director of Grants Administration will review and approve all invoices for accuracy before submission to sponsored agencies. Invoices are prepared and reconciled to the general ledger and other supporting documentation by the Grant Accountants.
- Continuous professional development and training will be provided to the Grants Administration staff.
- One additional Grant Accountant has been identified and will be hired to help with the workload.

Our anticipated completion date is April 30, 2011.

If you have further questions, please call my primary contact, Mr. Leon Sanders, Interim Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Allowable Costs
"Pass-Through Entity Name," if applicable: Clarkson Aerospace Corporation

Reference Number(s): F-09-CC-GSU-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 6,647

Page Number (from Single Audit Report): 87

Program Name(s): Air Force Defense Research Science Program, Foster Care Title IV E

Federal Grantor Agency: U.S. Dept. of Defense, U.S. Dept. of Health and Human Services

CFDA Number(s): 12.800 93.658

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Awaiting Final Determination. The University is proposing to reduce future drawdowns by questioned costs.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Management is working to strengthen internal controls to ensure that indirect costs are reconciled on a regular basis and drawn down timely. The expected completion date for the new procedures to be implemented is March 31, 2011.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Allowable Costs
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-CC-GSU-1
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 6,900

Page Number (from Single Audit Report): 56

Program Name(s): Air Force Defense Research Sciences Program, Fossil Research and Development, and Foster Care Title IV E

Federal Grantor Agency: U.S. Department of Defense, U.S. Department of Energy, and U.S. Department of Health and Human Services

CFDA Number(s): 12.800, 81.089, and 93.658

Status of Questioned Costs (check one):
 Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds were refunded to the federal government.

Status of Finding (check one):
 Fully Corrected Not Corrected
 Partially Corrected No Further Action Needed
 Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Equipment and Real Property Management
"Pass-Through Entity Name," if applicable: Coordinating Development Corporation

Reference Number(s): F-09-CC-GSU-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 88

Program Name(s): Higher Education Institutional Aid Title III, Biomedical Research and Research Training,
Workforce Investment Act - Youth Activities

Federal Grantor Agency: U.S. Department of Education, U.S. Dept. of Health and Human Services, U.S. Dept. of Labor

CFDA Number(s): 84.031, 93.859, 17.259

Status of Questioned Costs (check one):
Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Federal Schedule of Expenditures
 "Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-CC-GSU-3
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 89

Program Name(s): Higher Education Institutional Aid, Foster Care Title IV-E, Biomedical Research and Research Training, Air Force Defense Research Sciences Program, Federal Supplemental Educational Opportunity Program, Federal Family Education Loans, Federal Work Study, Federal Pell Grant Program, Academic Competitiveness Grants, National Science and Mathematics Access to Retain Talent (SMART) Grants, Temporary Assistance For Needy Families, WIA Youth Activities

Federal Grantor Agency: U.S. Dept. of Education, U.S. Dept. of Health and Human Services, U.S. Dept of Defense, U.S. Dept. of Labor

CFDA Number(s): 84.031, 93.658, 93.859, 12.800, 84.007, 84.032, 84.033, 84.063, 84.375, 84.376, 93.558, 17.259

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

Fully Corrected	<u>X</u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____	{See OMB A-133, Section 315(b)(4)}	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule B-3 Form

Entity's Name: Grambling State University
 Finding Title: Grant Management Procedures
 "Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-CC-GSU-4
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 91

Program Name(s): Foster Care Title IV, Biomedical Research and Research Training, Air Force Defense Research Sciences Program, Federal Supplemental Educational Opportunity Program, Federal Family Education Loans, Federal Work Study, Federal Pell Grant Program, Academic Competitiveness Grants, National Science and Mathematics Access to Retain Talent (SMART) Grants, Temporary Assistance For Needy Families, WIA Youth Activities

Federal Grantor Agency: U.S. Dept. of Education, U.S. Dept. of Health and Human Services, U.S. Dept. of Defense, U.S. Dept. of Labor

CFDA Number(s): 93.658, 93.859, 12.800, 84.007, 84.032, 84.033, 84.063, 84.375, 84.376, 93.558, 17.259

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected _____ Not Corrected X
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
 The University hired an Assistant Controller and Director of Grants Administration on September 1, 2010, to strengthen the fiscal management and accounting procedures in the Office of Grants Administration. The Assistant Controller/Director of Grants Administration will ensure that the University complies with federal, state, local laws, sponsored agreements, other governing regulations as well as the University's policies and procedures. Monitoring restricted budgeted to actual expenditures and revenues, cash management, indirect cost, timely and accurate invoices to sponsored agencies, maintain proper supporting documentation and matching requirements activities will be performed monthly. A 100% file review will be completed to ensure all applicable collections of reimbursements due to the University. Efforts to automate some processes will be enhanced. Additional training and continuous professional development will be provided to office staff. To be completed by March 31, 2011.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409
 Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Matching
 "Pass-Through Entity Name," if applicable: Louisiana Dept. of Social Services, Coordinating and Development Corporation
 Reference Number(s): F-09-CC-GSU-5
 (from attached schedule of findings, may include more than one)
 Single Audit Report Year: 2009
 Initial Year of Finding: 2007
 Amount of Questioned Costs in Finding (if applicable): \$ N/A
 Page Number (from Single Audit Report): 92
 Program Name(s): Workforce Investment Act - Youth Activities, Foster Care Title IV E
 Federal Grantor Agency: U.S. Dept. of Labor, U.S. Dept. of Health and Human Services
 CFDA Number(s): 17.259, 93.658

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected _____ Not Corrected X
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
 The University hired an Assistant Controller and Director of Grants Administration on September 1, 2010, to strengthen the fiscal management and accounting procedures in the Grants Administration Office. The Assistant Controller/Director of Grants Administration will ensure that the University complies with federal, state, local laws, sponsored agreements or other governing regulations. Committed matching (time and effort) or cost share will be documented and reported as outlined in sponsored agreements. Time and effort reports will be signed by faculty or staff and certified by appropriate individuals. Supporting documentation will maintained in sponsored projects files. Additional training and professional development will be provided to office staff. To be completed by March 31, 2011.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409
 Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Matching
 "Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-08-CC-GSU-3
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 58

Program Name(s): Workforce Investment Act - Youth Activities, Foster Care Title IV E

Federal Grantor Agency: U.S. Dept. of Labor, U.S. Dept. of Health and Human Services

CFDA Number(s): 17.259, 93.658

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected _____ Not Corrected X
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University hired an Assistant Controller and Director of Grants Administration on September 1, 2010, to strengthen the fiscal management and accounting procedures in the Grants Administration Office. The Assistant Controller/Director of Grants Administration will ensure that the University complies with federal, state, local laws, sponsored agreements or other governing regulations. Committed matching (time and effort) or cost share will be documented and reported as outlined in sponsored agreements. Time and effort reports will be signed by faculty or staff and certified by appropriate individuals. Supporting documentation will be maintained in sponsored projects files. Additional training and professional development will be provided to office staff. To be completed by March 31, 2011.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Procurement and Suspension and Debarment
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-CC-GSU-6
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 93

Program Name(s): Higher Education Institutional Aid Title III, Biomedical Research and Research Training

Federal Grantor Agency: U.S. Dept. of Education, U.S. Dept. of Health and Human Services

CFDA Number(s): 84.031, 93.859

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected X Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

**GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule B-3 Form**

Entity's Name: Grambling State University
 Finding Title: Common Origination and Disbursement (COD) Reporting
 "Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-08-ED-GSU-7
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 126

Program Name(s): Federal PELL Grant

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected _____ Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: X

Phone Number: 318-274-6190

Preparer's E-mail Address: Tezeno@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Entrancing Counseling
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-8
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 14,860

Page Number (from Single Audit Report): 127

Program Name(s): Federal Family Education Loans

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.032

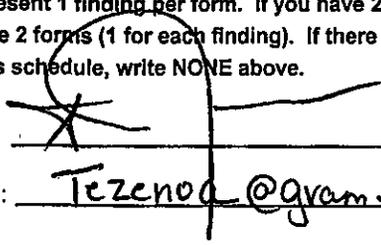
Status of Questioned Costs (check one):
 Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Still in negotiation with the department of education

Status of Finding (check one):
 Fully Corrected Not Corrected
 Partially Corrected No Further Action Needed
 Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: 
 Preparer's E-mail Address: Tezeno@gram.edu

Phone Number: 318-274-6190

**GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form**

Entity's Name: Grambling State University
 Finding Title: Exit Counseling
 *Pass-Through Entity Name, if applicable: N/A

Reference Number(s): F-09-ED-GSU-9
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 128

Program Name(s): Federal Family Education Loans

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.032

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected _____ Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: [Signature]
 Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Federal Financial Reports / Cash Management
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU10
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 129

Program Name(s): Federal Work Study, Federal SEOG, Higher Education Institutional Aid Title III

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.033, 84.007, 84.031

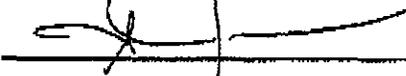
Status of Questioned Costs (check one):
Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected _____ Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable);

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: 

Phone Number: 318-274-6191

**GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form**

Entity's Name: Grambling State University
 Finding Title: Federal Financial Reports / Cash Management
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-CC-GSU-2
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 57

Program Name(s): Fossil Energy Research and Development, Higher Educational - Institutional Aid

Federal Grantor Agency: U.S. Dept. of Energy, U.S. Dept. of Education

CFDA Number(s): 81.089, 84.031

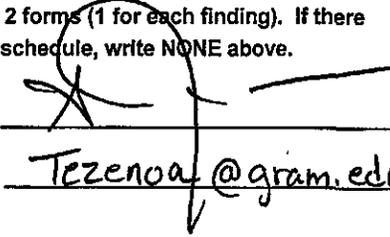
Status of Questioned Costs (check one):
 Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected Not Corrected
 Partially Corrected No Further Action Needed
 Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: 
 Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Return of Title IV Funds
 "Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-ED-GSU-11
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ Unable to Determine

Page Number (from Single Audit Report): 130

Program Name(s): Federal PELL Grant, Federal Family Education Loan

Federal Grantor Agency: U.s Dept. of Education

CFDA Number(s): 84.063, 84.032

Status of Questioned Costs (check one):
 Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Awaiting final determination from the Dept. of Education.

Status of Finding (check one):
 Fully Corrected _____ Not Corrected _____
 Partially Corrected X No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
We are in the process of developing and implementing procedures to ensure that Return of Title IV Funds calculations for both official and unofficial withdrawals are processed timely and in accordance with federal regulations.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: [Signature] Phone Number: 318-274-6190
 Preparer's E-mail Address: Tezeno@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Special Tests and Provisions
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-12
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 131

Program Name(s): Federal Work Study, Federal PELL Program

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.033, 84.063

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected X Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Student Eligibility
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-13
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 13,891

Page Number (from Single Audit Report): 131

Program Name(s): Federal PELL Grant, Federal Family Education Loans

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063, 84.032

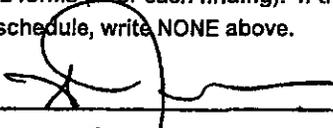
Status of Questioned Costs (check one):
 Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Awaiting final determination letter from the Dept. of Education.

Status of Finding (check one):
 Fully Corrected Not Corrected
 Partially Corrected No Further Action Needed
 Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: 
 Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Verification
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-14
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 44,608

Page Number (from Single Audit Report): 132

Program Name(s): Federal PELL Grant, Federal Supplemental Education Opportunity Grant, Federal Work Study Grant, and Federal Family Education Loans

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.063, 84.007, 84.033, 84.032

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Awaiting final determination letter from the Dept. of Education.

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: [Signature]
Preparer's E-mail Address: Tezcndg@gram.edu

Phone Number: 318-274-6190

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Verification
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-ED-GSU-7
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 24,860

Page Number (from Single Audit Report): 92

Program Name(s): Federal PELL Grant, and Federal Family Education Loan Program

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.063, 84.032

Status of Questioned Costs (check one):
 Resolved: _____ Unresolved: No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Awaiting final determination letter from the Dept. of Education.

Status of Finding (check one):
 Fully Corrected Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: [Signature] Phone Number: 318-274-6190
 Preparer's E-mail Address: Tezenba@gram.edu

**GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form**

Entity's Name: Grambling State University
 Finding Title: Reporting
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-HHS-GSU-15
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 153

Program Name(s): Biomedical Research and Research Training

Federal Grantor Agency: U.S. Dept. of Health and Human Services

CFDA Number(s): 93.859

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected X Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Sub-recipient Monitoring
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-HHS-GSU-16
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 154

Program Name(s): Biomedical Research and Research Training

Federal Grantor Agency: U.S. Dept. of Health and Human Services

CFDA Number(s): 93.859

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected X Not Corrected
 Partially Corrected No Further Action Needed
 Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Sub-recipient Monitoring
 "Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-08-DOE-GSU-4
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 71

Program Name(s): Fossil Energy Research and Development

Federal Grantor Agency: U.S. Dept. of Energy

CFDA Number(s): 81.089

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected X Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

**GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form**

Entity's Name: Grambling State University
 Finding Title: Federal Work Study
 "Pass-Through Entity Name," if applicable: N/A
 Reference Number(s): F-08-ED-GSU-5
 (from attached schedule of findings, may include more than one)
 Single Audit Report Year: 2008
 Initial Year of Finding: 2007
 Amount of Questioned Costs in Finding (if applicable): \$ 3,068
 Page Number (from Single Audit Report): 89
 Program Name(s): Federal Workstudy
 Federal Grantor Agency: U.S. Dept. of Education
 CFDA Number(s): 84.033

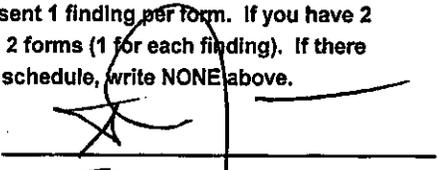
Status of Questioned Costs (check one):
 Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
 Awaiting resolution from Department of Education

Status of Finding (check one):
 Fully Corrected Not Corrected
 Partially Corrected No Further Action Needed
 Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name:  Phone Number: 318 274 6190
 Preparer's E-mail Address: tczenog@gsu.edu

GRAMBLING STATE UNIVERSITY
AUDIT INFORMATION SCHEDULE

Lead Auditor: SEAN M. BRUNO, Certified Public Accountants
Sean M. Bruno, CPA, Owner
Denise Small, CPA, Manager

License Number: L 4730

Telephone Number: (504) 241-3411

The audit field work was performed between October 9, 2010 and March 24, 2011 at the institution's facilities as follows:

<u>LOCATION</u>	<u>DESCRIPTION OF FACILITY (ADMIN. OR SFA OFFICES, MAIN CAMPUSES, ETC)</u>
Grambling State University (main campus)	Office of Student Financial Aid and Federal Grant office (main campus)

Institution's Accrediting Organization: Commission on Colleges of the Southern Association of Colleges and Schools.

The institution utilizes a SFA Servicer.

Campus Partners
2400 Reynolda Road
Winston-Salem, North Carolina 27106

The following functions are provided by this SFA Servicer:

1. Billing Students - Nursing Student Loans
2. Processing of cancellations and deferments - Nursing Student Loans

A review of the Servicer's compliance with Title IV Regulations was performed by the Service Bureau's independent public accountant.